

Examples of FINANCIAL Key Performance Indicators for an Attraction/Experience business

Revenue	Daily/Weekly/ Monthly	Percentages	Other KPI which may be extrapolated for review
Admissions - Walk up	£	% total £ or total admissions	Average spend/Average Transaction value
Admissions – Advanced purchase	£	% total £ or total admissions	Average spend/Average Transaction value
Admissions – Groups/Schools/	£	% total £ or total admissions	Average spend/Average Transaction value
Merchandise	£	% total revenue or total admissions £	Average spend/Average Transaction value Can establish conversion per person or per group
Food & Beverage	£	% total revenue or total admissions £	Average spend/Average Transaction value Can establish conversion per person or per group
Cost of sales			
Cost of sales - Food	£	% total Food income	To establish wastage, pricing effectiveness, establish profitability of offering, & shrinkage
Cost of sales – Drinks	£	% total Drinks income	To establish wastage, pricing effectiveness, establish profitability of offering, & shrinkage
Cost of Sales - Merchandise	£	% total Merch income	To establish wastage, pricing effectiveness, establish profitability of offering, & shrinkage
Finance costs (PDQ) Sales commissions	£	% total revenue	To establish effectiveness of cash transactions & make decisions as to current supplier
		TOTAL	Total figures give you trends, but detailed review of lines will give you an action plan
Staff Costs			
Full time Employees	£	% total Payroll	To establish effectiveness of staffing model/ productivity
Part time Employees	£	% total Payroll	To establish effectiveness of staffing model/ productivity
Managers/Admin staff	£	% total Payroll	To establish effectiveness of staffing model/ productivity
External contractor costs	£	% total Payroll	To establish effectiveness of staffing model/ productivity
		TOTAL % Revenue	Total Payroll % can be measured against industry standard & best practice
Operating Costs (Variable)			
Utilities	£	% total costs	% total revenue – to determine effectiveness & correct agreement in place
Facilities Management	£	% total costs	% total revenue – to determine effectiveness & correct agreement in place
Equipment	£	% total costs	% total revenue – to determine effectiveness & correct agreement in place
Marketing	£	% total costs	% total revenue – to determine effectiveness & correct agreement in place
Transport	£	% total costs	% total revenue – to determine effectiveness & correct agreement in place
Printing and Stationary	£	% total costs	% total revenue – to determine effectiveness & correct agreement in place
Grounds maintenance	£	% total costs	% total revenue – to determine effectiveness & correct agreement in place
Equipment replacement	£	% total costs	% total revenue – to determine effectiveness & correct agreement in place
	£	TOTAL as % Revenue	% total profit to determine fixed vs variable cost
Operating Profit	£	% total Revenue	% total profit to determine fixed vs variable costs & identify potential savings
Fixed Costs	£		% profit to determine effectiveness & identify potential savings
Non-Operating expenses	£	% revenue	% profit to determine effectiveness & identify potential savings
Depreciation	£		% profit to determine effectiveness & identify potential savings
Net Profit	£		